

Exhibit B



Thomas M. Conway
International President

August 3, 2023

To Whom It May Concern:

This letter is to express the United Steelworkers' (USW) support of the acquisition of United States Steel Corporation (USS) by Cleveland-Cliffs Inc. (Cliffs).

Under the terms of the USW's collective bargaining agreement with USS, the USW has the right to counter any proposal to acquire a controlling interest in USS or its facilities covered by the USW agreement. The USW has a very strong relationship with Cliffs and will not exercise this right of a counter offer. It will, rather, unequivocally endorse such a transaction. Moreover, the USW will not endorse anyone other than Cliffs for such a transaction.

Over the years, Cliffs has shown itself to be an outstanding employer to all of its workers, including its long-legacy operations in iron ore and more recently its steel operations from the 2020 acquisitions of AK Steel and ArcelorMittal USA. Different from typical acquirers, Cliffs did not cut union jobs when it bought AK Steel and ArcelorMittal USA, but rather significantly increased the union workforce. Cliffs now has more than 14,000 members of the USW. Cliffs has also proven itself to be a collaborative partner to the USW leadership. This is evidenced by the labor contracts negotiated and ratified last year in which both Cliffs and the USW worked hand-in-hand to meaningfully improve the work conditions, wage rates and the benefits for its USW employees.

We have no doubt that the extension of our strong partnership with Cliffs to the 11,000 union represented employees at USS will benefit the employees, their families and the communities in which they operate. A strong and productive U.S. labor force is of utmost importance to our country.

Maintaining American leadership in the steel industry is critical to many vital parts of the U.S. economy. The USW feels that Cliffs is the single steel producer in the best position to ensure that U.S. based manufacturing remains strong in this country with the support of the USW and its represented workforce.

Sincerely,

Thomas M. Conway,
International President - United Steelworkers